

SUPERIOR WATER, LIGHT AND POWER COMPANY

13 Month Average Utility Plant and Depreciation

Reserve Balances and Depreciation Expense

Test Year 2005

Exhibit\_\_\_\_(GAH-13)  
Docket No 5820-UR-109  
Witness - G A Hoffman  
No of Schedules - 1

**SUPERIOR WATER LIGHT AND POWER COMPANY**  
Test Year Estimated 13 month Avg. Balances and Depreciation Expense  
Electric Utility

Line No	Account Number	Title	Gross Plant	Depreciation Reserve	Net Plant	Depreciation Expense
		Intangible Plant				
1	301	Organization	625	0	625	0
		Production Plant				
2	310	Land and Land Rights	0	0	0	0
3	311	Structures and Improvements	0	0	0	0
4	312	Boiler Plant Equipment	0	0	0	0
5	314	Turbogenerator units	0	0	0	0
6	315	Accessory Electric Equipment	0	0	0	0
7	316	Misc. Power Plant Equipment	0	0	0	0
8		Total Production Plant	0	0	0	0
		Transmission Plant				
9	350	Land and Land Rights	392,235	0	392,235	0
10	353	Station Equipment	5,058,964	2,359,932	2,699,032	126,000
11	354	Towers and Fixtures	91,858	68,483	23,375	2,000
12	355	Poles and Fixtures	2,021,740	1,260,790	760,950	66,000
13	356	Overhead Conductors and Devices	2,085,641	1,482,937	602,704	55,000
14		Total Transmission Plant	9,650,438	5,172,142	4,478,296	249,000
		Distribution Plant				
15	360	Land and Land Rights	64,548	0	64,548	0
16	361	Structures and Improvements	34,611	13,581	21,030	1,000
17	362	Station Equipment	3,046,115	2,033,746	1,012,369	80,000
18	364	Poles, Towers and Fixtures	4,232,510	1,333,923	2,898,587	175,000
19	365	Overhead Conductors and Devices	4,127,553	2,184,702	1,942,851	193,000
20	366	Underground Conduit	63,182	38,482	24,700	1,000
21	367	Underground Conductors and Devices	2,540,770	847,490	1,693,280	106,000
22	368	Line Transformers	2,692,452	680,370	2,012,082	84,000
23	369	Services	1,101,926	862,587	239,339	74,000
24	370	Meters	2,430,837	823,403	1,607,434	122,000
25	371	Installations on Customer Premises	72,876	33,088	39,788	5,000
26	373	Street Lighting and Signal Systems	353,562	161,875	191,687	21,000
27		Total Distribution Plant	20,760,942	9,013,247	11,747,695	862,000
		General Plant				
28	391	Office Furniture and Equipment	13,893	6,569	7,324	1,000
29	394	Tools, Shop and Garage Equipment	260,124	154,837	105,287	10,000
30	395	Laboratory Equipment	278,460	203,022	75,438	14,000
31	397	Communication Equipment	156,590	49,872	106,718	8,000
32		Total General Plant	709,067	414,300	294,767	33,000
33		Total	31,121,072	14,599,689	16,521,383	1,144,000
34		Allocated Common Plant	2,323,789	1,572,365	751,424	76,000
35		Total Electric Plant in Service (13 Month Avg)	33,444,861	16,172,054	17,272,807	1,220,000
36		Add Amortization of Acquisition Adj				12,000
37		Deduct Amortization of CIAC				(63,000)
38		Net Depreciation Expense				1,169,000

**SUPERIOR WATER, LIGHT AND POWER COMPANY**  
Test Year Estimated 13 Month Ave Balances and Depreciation Expense  
Gas Utility

Line No	Account Number	Title	Gross Plant	Depreciation Reserve	Net Plant	Depreciation Expense
		Intangible Plant				
1	301	Organization	625	0	625	0
2	303	Miscellaneous Intangible Plant	12,704	4,677	8,027	3,000
3		Total Intangible Plant	13,329	4,677	8,652	3,000
		Manufactured Gas Production Plant				
4	304	Land & Land Rights	0	0	0	0
5	305	Structures & Improvements	0	0	0	0
6	306	Boiler Plant Equipment	0	0	0	0
7	307	Other Power Equipment	0	0	0	0
8	311	Liquified Petroleum Gas Equipment	0	0	0	0
9	320	Other Equipment	0	0	0	0
10		Total Manufactured Gas Production Plant	0	0	0	0
		Transmission Plant				
11	367	Mains	825,329	47,847	777,482	23,000
12	369	Meas. & Reg. Sta. Equip.	338,607	46,710	291,897	18,000
13	370	Communication Equipment	14,889	1,835	13,054	1,000
14		Total Transmission Plant	1,178,825	96,392	1,082,433	42,000
		Distribution Plant				
15	374	Land & Land Rights	2,955	0	2,955	0
16	375	Structures & Improvements	47,037	4,545	42,492	1,000
17	376	Mains	9,189,208	4,306,519	4,882,689	252,000
18	378	Meas. & Reg. Sta. Equip. - General	603,471	266,511	336,960	32,000
19	379	Meas. & Reg. Sta. Equip. - City Gate	220,229	78,126	142,103	11,000
20	380	Services	4,649,696	3,034,144	1,615,552	220,000
21	381	Meters	1,852,973	825,146	1,027,827	93,000
22	383	House Regulators	1,021,126	380,840	640,286	34,000
23	385	Ind. Meas. & Reg. Sta. Equip.	138,763	63,218	75,545	4,000
24		Total Distribution Plant	17,725,458	8,959,049	8,766,409	647,000
		General Plant				
25	389	Land & Land Rights	1,280	0	1,280	0
26	391	Office Furniture & Equipment	17,615	11,529	6,086	1,000
27	394	Tools, Shop & Garage Equipment	115,921	29,051	86,870	5,000
28	395	Laboratory Equipment	149,258	99,577	49,681	6,000
29	397	Communication Equipment	35,339	3,795	31,544	2,000
30		Total General Plant	319,413	143,952	175,461	14,000
31		Total	19,237,025	9,204,070	10,032,955	706,000
32		Allocated Common Plant	1,510,463	1,022,037	488,426	50,138
33		Total Gas Plant in Service (13 Month Ave)	20,747,488	10,226,107	10,521,381	756,138
34		Add Amortization of Acquisition Adj				3,000
35		Deduct Amortization of CIAC				(19,000)
36		Net Depreciation Expense				740,138

**SUPERIOR WATER, LIGHT AND POWER COMPANY**  
Test Year Estimated 13 Month Ave Balances and Depreciation Expense  
Water Utility

Line No	Account Number	Title	Gross Plant	Depreciation Reserve	Net Plant	Depreciation Expense
		Intangible Plant				
1	301	Organization	1,250	0	1,250	0
		Source of Supply Plant				
2	310	Land & Land Rights	4,935	0	4,935	0
3	312	Collecting & Impounding Reservoirs	370,236	95,667	274,569	6,000
4	313	Lake, River and Other Intakes	267,180	59,044	208,136	4,000
5	314	Wells and Springs	2,638,132	204,469	2,433,663	59,000
6	316	Supply Mains	2,128,319	93,625	2,034,694	30,000
7	317	Other Water Source Plant (ARO)	0	0	0	0
8		Total Source of Supply Plant	5,408,802	452,805	4,955,997	99,000
		Pumping Plant				
9	320	Land & Land Rights	6,237	0	6,237	0
10	321	Structures & Improvements	612,561	217,244	395,317	15,000
11	325	Electric Pumping Equipment	934,200	423,412	510,788	31,000
12	328	Other Pumping Equipment	1,469,305	309,162	1,160,143	73,000
13		Total Pumping Plant	3,022,303	949,818	2,072,485	119,000
		Water Treatment Plant				
14	330	Land & Land Rights	101,588	0	101,588	0
15	331	Structures & Improvements	2,355,019	665,247	1,689,772	52,000
16	332	Water Treatment Equipment	3,564,355	1,451,734	2,112,621	83,000
17		Total Water Treatment Plant	6,020,962	2,116,981	3,903,981	135,000
		Transmission & Distribution Plant				
18	340	Land & Land Rights	335	0	335	0
19	343	Transmission & Distribution Mains	5,478,762	1,161,130	4,317,632	60,000
20	345	Services	2,425,510	903,213	1,522,297	94,000
21	346	Meters	1,307,105	359,876	947,229	66,000
22	348	Hydrants	1,321,391	527,054	794,337	73,000
23		Total Transmission & Distribution Plant	10,533,103	2,951,273	7,581,830	293,000
		General Plant				
24	391	Office Furniture & Equipment	5,455	3,208	2,247	0
25	394	Tools, Shop & Garage Equipment	133,484	46,150	87,334	8,000
26	395	Laboratory Equipment	80,062	55,318	24,744	5,000
27	397	Communication Equipment	185,028	35,624	149,404	19,000
28	398	Miscellaneous Equipment	58,335	12,239	46,096	3,000
29		Total General Plant	462,364	152,539	309,825	35,000
30		Total	25,448,784	6,623,416	18,825,368	681,000
31		Allocated Common Plant	1,975,221	1,336,511	638,710	65,000
32		Total Water Plant in Service (13 Month Ave)	27,424,005	7,959,927	19,464,078	746,000
33		Add Amortization of Acquisition Adj				9,000
34		Deduct Amortization of CIAC				(29,000)
35		Net Depreciation Expense				726,000

**SUPERIOR WATER, LIGHT AND POWER COMPANY**  
Test Year Estimated 13 Month Ave Balances and Depreciation Expense  
Common Plant

Line No	Account Number	Title	Gross Plant	Depreciation Reserve	Net Plant	Depreciation Expense
1	303	Miscellaneous Intangible Plant	1,081,846	1,081,846	0	0
2	389	Land	14,765	0	14,765	0
3	390	Structures & Improvements	2,556,827	890,846	1,665,981	71,000
4	391	Office Furniture & Equipment	487,813	432,921	54,892	44,000
5	392	Transportation Equipment	296,498	305,829	(9,331)	24,000
6	393	Stores Equipment	45,290	26,328	18,962	2,000
7	394	Tools, Shop & Garage Equipment	291,241	290,419	822	4,138
8	396	Power Operated Equipment	169,644	127,169	42,475	13,000
9	397	Communication Equipment	800,440	737,380	63,060	67,000
10	398	Miscellaneous Equipment	65,109	38,175	26,934	3,000
11		Total	5,809,473	3,930,913	1,878,560	228,138
Allocation:						
12		Electric	2,323,789	1,572,365	751,424	76,000
13		Gas	1,510,463	1,022,037	488,426	50,138
14		Water	1,975,221	1,336,511	638,710	65,000
15		Total	5,809,473	3,930,913	1,878,560	191,138
Depr. Exp Chgd to Clrng A/C						
16		Transportation Equipment				24,000
17		Power Operated Equipment				13,000
18		Total				228,138